

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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In re:

JAMES PLEWES,

Debtor.
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Chapter 13

Case No. 23-10777 (PMM)

**THE CITY OF PHILADELPHIA'S
OBJECTION TO THE PROPOSED CHAPTER 13 PLAN**

TO THE HONORABLE PATRICIA M. MAYER:

AND NOW, comes the City of Philadelphia, (the "City"), a creditor in the above-captioned case, by and through its Counsel, Megan N. Harper, Senior Attorney, pursuant to Bankruptcy Code §§ 1308(a), 1322(a)(2), and L.B.R. 3015-4, to object to the proposed Chapter 13 plan (the "Plan"), of the above-captioned debtor, (the "Debtor"). The City avers the following in support thereof:

1. On March 16, 2023, the Debtor filed a voluntary petition (the "Petition") for Chapter 13 bankruptcy with this Court.

2. On July 27, 2023, the City filed a claim in the amount of One Thousand One Hundred Twenty-One Dollars (\$1,121.00). A true and correct copy of the claim is attached hereto as **Exhibit A**. The claim includes an unliquidated amount for Business Income & Receipts Taxes, Net Profit Taxes and Wage Taxes for which the Debtor was obligated to file returns but has failed to do so. See **Exh. A**.

3. The unliquidated claim would be a priority claim pursuant to Section 507(a)(8) of the Bankruptcy Code.

4. As neither the Debtor nor another party in interest has objected to the Claim, it is deemed allowed. See 11 U.S.C. § 502(a).

5. As of November 21, 2023, the Debtor has failed to file the following required tax returns with the City of Philadelphia:

Business Income and Receipts Tax returns for period: 12/31/2022

Net Profit Tax returns for period: 12/31/2022

Wage Tax returns for period: 6/30/2022; 9/30/3033; and 12/31/2022

6. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date the petition was filed. See 11 U.S.C. § 1308(a).

7. A proposed plan must “provide for the full payment . . . of all claims entitled to priority” unless the claim holder agrees otherwise. See 11 U.S.C. § 1322(a)(2).

8. The Plan should not be confirmed until all returns are filed and all the taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: November 21, 2023

By: /s/ Megan N. Harper
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